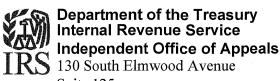
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EXHIBIT 2



Suite 125 Buffalo, NY 14202

MARC WASSERMAN PC MARC WASSERMAN 105 CREEK CROSSING BLVD HAINESPORT, NJ 01810

Date:

7-18-2024

Person to contact:

Name: Thaddeus J Chmiel

Employee ID Number: 1000620706

Phone: (716) 961-5150

Hours: 7:00 AM - 2:30 PM EST

e-File Appeal

EFIN:

224408 and all related EFIN's

Dear Mr. Wasserman:

We received your appeal about your suspension from participation in IRS e-file.

We suspended you from participation in IRS e-file for 2 years.

We sustained the decision made by the Director, Electronic Products & Services Support, to deny, suspend, or expel your participation for the following reasons:

• You failed to pay (either in full or through a payment arrangement) or otherwise appropriately address a federal, state, or local tax liability.

You can reapply to the program after the denial period or sooner, if you resolve the suitability issues.

Our decision is final.

If we suspend, deny, or expel a provider, principal, or responsible official from participation in IRS e-file, every related entity (including those that listed the suspended, denied, or expelled principal or responsible official on its IRS e-file application) may also be suspended, denied, or expelled.

We made this decision in accordance with Section 8 of Revenue Procedure 2007-40 in conjunction with Publications 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, and 3112, IRS e-file Application and Participation.

You can find the requirements for participation in IRS e-file in Publication 3112, IRS e-file Application and Participation.

If you have questions, you can contact the person listed above.

Sincerely,

Matthew S. Holden Holden Date: 2024.07.18 07:09:52-04'00

Digitally signed by Matthew S.

Matthew S Holden Appeals Team Manager

Enclosures:

IRS Appeals Survey

cc: